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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated financial position of closed peacekeeping missions as at 30 June 2009

Report of the Secretary-General

Summary

The present report provides information on the updated financial position of 22 closed peacekeeping missions as at 30 June 2009. The action to be taken by the General Assembly is set out in paragraph 13.

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I. Introduction

1. The present report provides updated information on the financial position of the following 22 closed peacekeeping missions for which final performance reports have already been issued: Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA); United Nations Mission in the Central African Republic (MINURCA); United Nations Observer Group in Central America (ONUCA) and United Nations Observer Mission in El Salvador (ONUSAL); United Nations Operation in Mozambique (ONUMOZ); United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL); United Nations Angola Verification Mission (UNAVEM) and United Nations Observer Mission in Angola (MONUA); United Nations Iran-Iraq Military Observer Group (UNIIMOG); United Nations Iraq-Kuwait Observation Mission (UNIKOM); United Nations Mission in Bosnia and Herzegovina (UNMIBH); United Nations Mission in Haiti (UNMIH); United Nations Military Liaison Team in Cambodia (UNMLT); United Nations Mission of Observers in Tajikistan (UNMOT); United Nations Observer Mission in Liberia (UNOMIL); United Nations Observer Mission Uganda-Rwanda (UNOMUR) and United Nations Assistance Mission for Rwanda (UNAMIR); United Nations Operation in Somalia (UNOSOM); the United Nations Peace Forces (UNPF); United Nations Preventive Deployment Force (UNPREDEP); United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH); United Nations Transitional Authority in Cambodia (UNTAC); United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group; the United Nations Transitional Administration in East Timor (UNTAET) and United Nations Mission of Support in East Timor (UNMISET); and United Nations Transition Assistance Group (UNTAG).

2. As at 30 June 2009, 17 of the 22 peacekeeping missions covered in the present report reflected cash surpluses available for credit to Member States totalling $213,843,000 as set out in table 1.

Table 1

Consolidated cash position of ONUCA/ONUSAL, ONUMOZ, UNAMSIL/UNOMSIL, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNTAES/Civilian Police Support Group, UNTAET/UNMISET and UNTAG as at 30 June 2009

(Thousands of United States dollars)

Category	*Amount*
Cash assets	373 853
Less: amount to be returned to Member States[a]	43 746
Less: other liabilities	116 264
Cash available for credit to Member States as at 30 June 2009	**213 843**

[a] Amounts represent the respective share of Member States in the cash balance of UNPF and UNMIH as at 30 June 2002 that remain outstanding pending receipt of their assessed contributions for the funding of the strategic deployment stocks (see General Assembly resolution 56/292).

3. The composition of the net cash balance of $213,843,000 is broken down by mission in table 2.

Table 2
Closed peacekeeping missions with cash balances as at 30 June 2009
(Thousands of United States dollars)

Mission	*Amount*
ONUCA/ONUSAL	3 807
ONUMOZ	877
UNAMSIL/UNOMSIL	4 696
UNAVEM/MONUA	24 348
UNIIMOG	5 083
UNIKOM	2 787
UNMIBH	15 956
UNMIH	24 505
UNMLT	167
UNMOT	3 124
UNOMIL	5 006
UNOMUR/UNAMIR	26 455
UNPF	59 147
UNPREDEP	11 098
UNTAES/Civilian Police Support Group	14 726
UNTAET/UNMISET	6 434
UNTAG	5 627
Total	**213 843**

4. The amount of $213,843,000 shown in tables 1 and 2 does not take into account loans totalling $28,816,000 owed by two closed peacekeeping missions ($7,366,000 by UNSMIH/UNTMIH/MIPONUH and $3,450,000 by MINURCA) and by two active peacekeeping missions ($16,000,000 by the United Nations Mission for the Referendum in Western Sahara (MINURSO) and $2,000,000 by the United Nations Observer Mission in Georgia (UNOMIG)), which remained unpaid as at 30 June 2009.

5. Five of the 22 peacekeeping missions covered in the present report reflected cash deficits totalling $86,648,000 as at 30 June 2009, owing to outstanding payments of assessed contributions, as shown in table 3.

Table 3
Consolidated cash position of the MINUGUA Military Observer Group, MINURCA, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC as at 30 June 2009
(Thousands of United States dollars)

Category	*Amount*
Cash assets	377
Less: liabilities	87 025
Operating deficit as at 30 June 2009	**(86 648)**

6. The liabilities include loans amounting to $23,636,000 owed to closed peacekeeping missions ($10,816,000) and to the Peacekeeping Reserve Fund ($12,820,000). The operating deficit of $86,648,000 is broken down by mission in table 4.

Table 4
Closed peacekeeping missions with cash deficits as at 30 June 2009
(Thousands of United States dollars)

Mission	*Amount*
MINUGUA Military Observer Group	(125)
MINURCA	(23 826)
UNOSOM	(15 459)
UNSMIH/UNTMIH/MIPONUH	(7 291)
UNTAC	(39 947)
Total	**(86 648)**

7. Information on unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2009 is shown in the annex to the present report.

II. Cash position of the United Nations Iraq-Kuwait Observation Mission (UNIKOM)

8. By its decision 63/557 on the updated financial position of closed peacekeeping missions as at 30 June 2008, the General Assembly decided that two thirds of the available cash balance in the account of UNIKOM as at 30 June 2008 would be returned to the Government of Kuwait. Accordingly, the amount of 996,800 dollars has been returned to the Government of Kuwait.

9. As indicated in tables 2 and 5, the net cash available for credit to Member States as at 30 June 2009 in the UNIKOM account amounted to $2,787,000.

Table 5
Cash position of UNIKOM as at 30 June 2009
(Thousands of United States dollars)

Category	*Amount*
Cash assets	5 854
Less: liabilities	3 067
Cash available for credit to Member States as at 30 June 2009	**2 787**

10. The net available cash balance as at 30 June 2009 in the account of UNIKOM amounted to $2,787,000. This amount includes the amounts of $1,850,700 and $498,400, which reflect one third of the net cash available as at 30 June 2006 and as at 30 June 2008, respectively. These amounts represent the deferred credits for the account of UNIKOM for return to all Member States, and should therefore be excluded from the net available cash balance as at 30 June 2009. Thus, the adjusted net available cash balance for the account of UNIKOM as at 30 June 2009 is $437,900. It is proposed that two thirds of the adjusted net available cash balance as at 30 June 2009, in the amount of $291,900, be returned to the Government of Kuwait.

III. Cash requirements of the Organization

11. As indicated in paragraph 4 above, outstanding loans owed from closed peacekeeping missions with cash deficits to closed missions with cash balances amounted to $10.8 million ($7.4 million owed by UNSMIH/UNTMIH/MIPONUH and $3.4 million by MINURCA) as at 30 June 2009. As a result of the high level of outstanding assessments in the special accounts of some active missions, there is a continuing need to borrow from closed missions. Cross-borrowing was required in the 2008/09 financial period for eight active operations (MINURSO, the United Nations Stabilization Mission in Haiti (MINUSTAH), the United Nations Peacekeeping Force in Cyprus (UNFICYP), the United Nations Interim Administration Mission in Kosovo (UNMIK), the United Nations Mission in Liberia (UNMIL), the United Nations Integrated Mission in Timor-Leste (UNMIT), the United Nations Operation in Côte d'Ivoire (UNOCI) and UNOMIG) for a total of $164.0 million. Cross-borrowing from the accounts of closed peacekeeping operations has been required during the 2009/10 financial period for two active missions (MINURSO and UNOMIG) for a total of $13.5 million (as at 15 December 2009), comprising $7.5 million new loans that were made between 1 July and 15 December 2009, and $6 million in loans that had been made during the 2008/09 financial period and have not yet been repaid.

12. Pending the adoption by the General Assembly of a new scale of assessments for peacekeeping missions for the period 2010-2012, no assessments have been issued for the period beyond 31 December 2009. Experience has shown that there is a significant time lag, often ranging from about 60 to 120 days, between the issuance of notifications to Member States and the receipt of assessed contributions. Pending the payment of assessed contributions, any cash shortfalls for missions may have to be met from loans from closed peacekeeping missions.

IV. Actions to be taken by the General Assembly

13. **The actions to be taken by the General Assembly are:**

(a) **To approve the return of 291,900 dollars, reflecting two thirds of the adjusted net credits available in the account of UNIKOM, to the Government of Kuwait;**

(b) **To approve the retention of the cash balance of $213,551,100 available in 17 closed peacekeeping missions in the light of the experience as regards cash requirements of the Organization during the 2008/09 and 2009/10 financial periods.**

Annex

Closed peacekeeping missions: unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2009

(Thousands of United States dollars)

Mission	*Unpaid assessments*	*Accounts payable to Member States*[a]	*Other liabilities*
MINUGUA Military Observer Group	145	—	125
MINURCA	35 550	7 480	16 373
ONUCA/ONUSAL	317	2 677	—
ONUMOZ	16 713	31	—
UNAMSIL/UNOMSIL	2 071	66 995	316
UNAVEM/MONUA	35 008	1	—
UNIIMOG	16	—	—
UNIKOM	526	3 023	44
UNMIBH	34 107	—	17
UNMIH	27	13 903	—
UNMLT	—	107	—
UNMOT	4	894	—
UNOMIL	8	883	19
UNOMUR/UNAMIR	1 341	—	—
UNOSOM	57 853	15 560	6
UNPF	142 399	3 433	—
UNPREDEP	1 243	2 588	—
UNSMIH/UNTMIH/MIPONUH	19 400	114	7 367
UNTAC	40 490	40 000	—
UNTAES/Civilian Police Support Group	8 743	—	—
UNTAET/UNMISET	29 107	7 380	1 923
UNTAG	21	12 030	—
Total	**425 089**	**177 099**	**26 190**

[a] Inclusive of amounts owed to troop-contributing countries for contingent-owned equipment, as well as credits to Member States from unencumbered balances pending instructions on their disposition.